



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

June 26, 2015

VIA EMAIL

Ms. Diana Hughes
City of Belle Glade
110 Dr. MLK Jr. Blvd, West
Belle Glade, FL 33430-3900

Re: City of Belle Glade Retired Public Safety Officers' Trust Fund
Senate Bill 534 (Section 112.664, Florida Statutes) Compliance

Dear Diana:

Please find enclosed the annual disclosures that satisfy the October 1, 2014 financial reporting requirements made under Section 112.664.

Our office will submit this information electronically to the Department of Management Services by the June 28, 2015 deadline. However, it is important for you to be aware that this report must also be made available on the Plan or Plan Sponsor's website, if such website exists. A deadline for this website publication is not made clear in the law.

In addition to the enclosed report, the Plan or Plan Sponsor's website must provide a link to the Division of Retirement's Actuarial Summary Fact Sheet for the Plan, and also report the previous five years' assumed and actual rates of return, along with their respective asset allocations. The Board should contact its Investment Consultant for this information.

If there are any questions, concerns, or comments about any of the items contained in this report, please feel free to contact me.

Respectfully submitted,

Foster & Foster, Inc.

By:

Douglas H. Lozen, EA, MAAA
Enrolled Actuary #14-7778

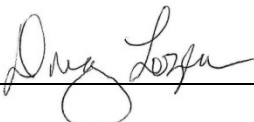
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Enclosures

cc via email: Bonni Jensen, Board Attorney

CITY OF BELLE GLADE
RETIRED PUBLIC SAFETY OFFICERS' TRUST FUND

SECTION 112.664, FLORIDA STATUTES
COMPLIANCE

With respect to the reporting standards for defined benefit retirement plans or systems contained in Section 112.664(1), F.S., the actuarial disclosures required under this section were prepared and completed by me or under my direct supervision and I acknowledge responsibility for the results. To the best of my knowledge, the results are complete and accurate, and in my opinion, meet the requirements of Section 112.664(1), Florida Statutes, and Rule 60T-1.0035, Florida Administrative Code.

By:  Date: 6/26/2015

Douglas H. Lozen, EA, MAAA
Enrolled Actuary #14-7778



When reviewing the following schedules, please note the following:

- 1) The purpose of producing this report is solely to satisfy the requirements set forth by Section 112.664, Florida Statutes, and is mandatory for every Florida public pension fund, excluding the Florida Retirement System (FRS).
- 2) None of the schedules shown have any impact on the funding requirements of the Plan. These schedules are for statutory compliance purposes only.
- 3) In the schedules that follow, the columns labeled “ACTUAL” represent the final recorded GASB 67/68 results. The columns labeled “HYPOTHETICAL” illustrate what the results would have been if different assumptions were used.
- 4) It is our opinion that the Plan’s actual assumptions utilized in the October 1, 2014 Actuarial Valuation Report, as adopted by the Board of Trustees, are reasonable individually and in the aggregate, and represent our best estimate of future Plan experience.
- 5) The “Number of Years Expected Benefit Payments Sustained” calculated in Section II: Asset Sustainability should not be interpreted as the number of years the Plan has left until it is insolvent. This calculation is required by 112.664, Florida Statutes, but the numeric result is irrelevant, since in its calculation we are to assume there will be no further contributions to the Fund. As long as the Actuarially Determined Contribution is made each year the Plan will never become insolvent.

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	ACTUAL	HYPOTHETICAL	
	6.25% RP-2000 Static 9/30/2014	6.25% RP-2000 Generational 9/30/2014	4.25% RP-2000 Generational 9/30/2014
<u>Total Pension Liability</u>			
Service Cost	-	-	-
Interest	197,370	207,477	178,504
Change in Excess State Money	-	-	-
Change in Funding Standard Account	-	-	-
Share Plan Allocation	-	-	-
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	-	-
Changes of Assumptions	-	-	-
Contributions - Buy Back	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(213,861)	(213,861)	(213,861)
Net Change in Total Pension Liability	(16,491)	(6,384)	(35,357)
Total Pension Liability - Beginning	4,118,240	4,279,960	5,160,406
Total Pension Liability - Ending (a)	<u>4,101,749</u>	<u>\$ 4,273,576</u>	<u>\$ 5,125,049</u>
<u>Plan Fiduciary Net Position</u>			
Contributions - Employer	-	-	-
Contributions - State	-	-	-
Contributions - Employee	-	-	-
Contributions - Buy Back	-	-	-
Net Investment Income	574,460	574,460	574,460
Benefit Payments, Including Refunds of Employee Contributions	(213,861)	(213,861)	(213,861)
Administrative Expense	(24,231)	(24,231)	(24,231)
Other	-	-	-
Net Change in Plan Fiduciary Net Position	336,369	336,369	336,369
Plan Fiduciary Net Position - Beginning	5,473,221	5,473,221	5,473,221
Plan Fiduciary Net Position - Ending (b)	<u>\$ 5,809,590</u>	<u>\$ 5,809,590</u>	<u>\$ 5,809,590</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ (1,707,841)</u>	<u>\$ (1,536,014)</u>	<u>\$ (684,541)</u>

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 1
Plan Assumptions: 6.25% and RP-2000 Static Mortality

Year	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2014	5,809,590	-	217,405	-	356,305	5,948,490
2015	5,948,490	-	221,901	-	364,846	6,091,435
2016	6,091,435	-	226,222	-	373,645	6,238,858
2017	6,238,858	-	230,312	-	382,731	6,391,277
2018	6,391,277	-	234,108	-	392,139	6,549,308
2019	6,549,308	-	237,542	-	401,909	6,713,675
2020	6,713,675	-	240,541	-	412,088	6,885,222
2021	6,885,222	-	243,027	-	422,732	7,064,927
2022	7,064,927	-	244,924	-	433,904	7,253,907
2023	7,253,907	-	246,154	-	445,677	7,453,430
2024	7,453,430	-	246,643	-	458,132	7,664,919
2025	7,664,919	-	246,325	-	471,360	7,889,954
2026	7,889,954	-	245,141	-	485,461	8,130,274
2027	8,130,274	-	243,047	-	500,547	8,387,774
2028	8,387,774	-	240,019	-	516,735	8,664,490
2029	8,664,490	-	236,047	-	534,154	8,962,597
2030	8,962,597	-	231,128	-	552,940	9,284,409
2031	9,284,409	-	225,271	-	573,236	9,632,374
2032	9,632,374	-	218,484	-	595,196	10,009,086
2033	10,009,086	-	210,775	-	618,981	10,417,292
2034	10,417,292	-	202,167	-	644,763	10,859,888
2035	10,859,888	-	192,694	-	672,721	11,339,915
2036	11,339,915	-	182,411	-	703,044	11,860,548
2037	11,860,548	-	171,396	-	735,928	12,425,080
2038	12,425,080	-	159,773	-	771,575	13,036,882
2039	13,036,882	-	147,706	-	810,189	13,699,365
2040	13,699,365	-	135,383	-	851,980	14,415,962
2041	14,415,962	-	123,006	-	897,154	15,190,110
2042	15,190,110	-	110,806	-	945,919	16,025,223
2043	16,025,223	-	99,011	-	998,482	16,924,694
2044	16,924,694	-	87,817	-	1,055,049	17,891,926
2045	17,891,926	-	77,385	-	1,115,827	18,930,368
2046	18,930,368	-	67,835	-	1,181,028	20,043,561
2047	20,043,561	-	59,237	-	1,250,871	21,235,195
2048	21,235,195	-	51,609	-	1,325,587	22,509,173
2049	22,509,173	-	44,916	-	1,405,420	23,869,677
2050	23,869,677	-	39,083	-	1,490,633	25,321,227
2051	25,321,227	-	34,020	-	1,581,514	26,868,721
2052	26,868,721	-	29,630	-	1,678,369	28,517,460
2053	28,517,460	-	25,814	-	1,781,535	30,273,181
2054	30,273,181	-	22,470	-	1,891,372	32,142,083
2055	32,142,083	-	19,504	-	2,008,271	34,130,850
2056	34,130,850	-	16,849	-	2,132,652	36,246,653
2057	36,246,653	-	14,459	-	2,264,964	38,497,158
2058	38,497,158	-	12,307	-	2,405,688	40,890,539
2059	40,890,539	-	10,378	-	2,555,334	43,435,495
2060	43,435,495	-	8,664	-	2,714,448	46,141,279
2061	46,141,279	-	7,157	-	2,883,606	49,017,728
2062	49,017,728	-	5,851	-	3,063,425	52,075,302
2063	52,075,302	-	4,734	-	3,254,558	55,325,126
2064	55,325,126	-	3,793	-	3,457,702	58,779,035
2065	58,779,035	-	3,013	-	3,673,596	62,449,618
2066	62,449,618	-	2,374	-	3,903,027	66,350,271
2067	66,350,271	-	1,857	-	4,146,834	70,495,248

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 1
Plan Assumptions: 6.25% and RP-2000 Static Mortality

Year	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2068	70,495,248	-	1,443	-	4,405,908	74,899,713
2069	74,899,713	-	1,111	-	4,681,197	79,579,799
2070	79,579,799	-	845	-	4,973,711	84,552,665
2071	84,552,665	-	632	-	5,284,522	89,836,555
2072	89,836,555	-	465	-	5,614,770	95,450,860
2073	95,450,860	-	335	-	5,965,668	101,416,193
2074	101,416,193	-	236	-	6,338,505	107,754,462
2075	107,754,462	-	163	-	6,734,649	114,488,948
2076	114,488,948	-	110	-	7,155,556	121,644,394
2077	121,644,394	-	73	-	7,602,772	129,247,093
2078	129,247,093	-	48	-	8,077,942	137,324,987
2079	137,324,987	-	30	-	8,582,811	145,907,768
2080	145,907,768	-	19	-	9,119,235	155,026,984
2081	155,026,984	-	12	-	9,689,186	164,716,158
2082	164,716,158	-	7	-	10,294,760	175,010,911
2083	175,010,911	-	5	-	10,938,182	185,949,088
2084	185,949,088	-	3	-	11,621,818	197,570,903
2085	197,570,903	-	2	-	12,348,181	209,919,082
2086	209,919,082	-	1	-	13,119,943	223,039,024
2087	223,039,024	-	-	-	13,939,939	236,978,963

Number of Years Expected Benefit Payments Sustained: 999.99

This projection assumes no further contributions, assumes no further benefit accruals, and assumes Market Value of Assets earn 6.25% interest.

It is important to note that as long as the Actuarially Determined Contribution is made each year, the Plan will never become insolvent.

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 2
Hypothetical Assumptions: 6.25% and RP-2000 Generational Mortality

Year	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2014	5,809,590	-	217,518	-	356,302	5,948,374
2015	5,948,374	-	222,295	-	364,827	6,090,906
2016	6,090,906	-	226,971	-	373,589	6,237,524
2017	6,237,524	-	231,502	-	382,611	6,388,633
2018	6,388,633	-	235,841	-	391,920	6,544,712
2019	6,544,712	-	239,927	-	401,547	6,706,332
2020	6,706,332	-	243,698	-	411,530	6,874,164
2021	6,874,164	-	247,093	-	421,914	7,048,985
2022	7,048,985	-	250,045	-	432,748	7,231,688
2023	7,231,688	-	252,490	-	444,090	7,423,288
2024	7,423,288	-	254,341	-	456,007	7,624,954
2025	7,624,954	-	255,481	-	468,576	7,838,049
2026	7,838,049	-	255,851	-	481,883	8,064,081
2027	8,064,081	-	255,398	-	496,024	8,304,707
2028	8,304,707	-	254,063	-	511,105	8,561,749
2029	8,561,749	-	251,822	-	527,240	8,837,167
2030	8,837,167	-	248,663	-	544,552	9,133,056
2031	9,133,056	-	244,590	-	563,173	9,451,639
2032	9,451,639	-	239,579	-	583,241	9,795,301
2033	9,795,301	-	233,652	-	604,905	10,166,554
2034	10,166,554	-	226,814	-	628,322	10,568,062
2035	10,568,062	-	218,940	-	653,662	11,002,784
2036	11,002,784	-	210,017	-	681,111	11,473,878
2037	11,473,878	-	200,184	-	710,862	11,984,556
2038	11,984,556	-	189,443	-	743,115	12,538,228
2039	12,538,228	-	177,816	-	778,083	13,138,495
2040	13,138,495	-	165,451	-	815,986	13,789,030
2041	13,789,030	-	152,551	-	857,047	14,493,526
2042	14,493,526	-	139,354	-	901,491	15,255,663
2043	15,255,663	-	126,137	-	949,537	16,079,063
2044	16,079,063	-	113,250	-	1,001,402	16,967,215
2045	16,967,215	-	100,972	-	1,057,296	17,923,539
2046	17,923,539	-	89,304	-	1,117,430	18,951,665
2047	18,951,665	-	78,480	-	1,182,027	20,055,212
2048	20,055,212	-	68,818	-	1,251,300	21,237,694
2049	21,237,694	-	60,225	-	1,325,474	22,502,943
2050	22,502,943	-	52,577	-	1,404,791	23,855,157
2051	23,855,157	-	45,916	-	1,489,512	25,298,753
2052	25,298,753	-	40,207	-	1,579,916	26,838,462
2053	26,838,462	-	35,266	-	1,676,302	28,479,498
2054	28,479,498	-	30,926	-	1,779,002	30,227,574
2055	30,227,574	-	27,055	-	1,888,378	32,088,897
2056	32,088,897	-	23,605	-	2,004,818	34,070,110
2057	34,070,110	-	20,497	-	2,128,741	36,178,354
2058	36,178,354	-	17,716	-	2,260,594	38,421,232
2059	38,421,232	-	15,221	-	2,400,851	40,806,862
2060	40,806,862	-	12,959	-	2,550,024	43,343,927
2061	43,343,927	-	10,901	-	2,708,655	46,041,681
2062	46,041,681	-	9,097	-	2,877,321	48,909,905
2063	48,909,905	-	7,541	-	3,056,633	51,958,997
2064	51,958,997	-	6,175	-	3,247,244	55,200,066
2065	55,200,066	-	4,981	-	3,449,848	58,644,933
2066	58,644,933	-	3,992	-	3,665,184	62,306,125
2067	62,306,125	-	3,182	-	3,894,033	66,196,976

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 2
Hypothetical Assumptions: 6.25% and RP-2000 Generational Mortality

Year	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2068	66,196,976	-	2,502	-	4,137,233	70,331,707
2069	70,331,707	-	1,925	-	4,395,672	74,725,454
2070	74,725,454	-	1,464	-	4,670,295	79,394,285
2071	79,394,285	-	1,096	-	4,962,109	84,355,298
2072	84,355,298	-	806	-	5,272,181	89,626,673
2073	89,626,673	-	580	-	5,601,649	95,227,742
2074	95,227,742	-	409	-	5,951,721	101,179,054
2075	101,179,054	-	283	-	6,323,682	107,502,453
2076	107,502,453	-	191	-	6,718,897	114,221,159
2077	114,221,159	-	127	-	7,138,818	121,359,850
2078	121,359,850	-	83	-	7,584,988	128,944,755
2079	128,944,755	-	53	-	8,059,046	137,003,748
2080	137,003,748	-	33	-	8,562,733	145,566,448
2081	145,566,448	-	21	-	9,097,902	154,664,329
2082	154,664,329	-	13	-	9,666,520	164,330,836
2083	164,330,836	-	8	-	10,270,677	174,601,505
2084	174,601,505	-	5	-	10,912,594	185,514,094
2085	185,514,094	-	3	-	11,594,631	197,108,722
2086	197,108,722	-	2	-	12,319,295	209,428,015
2087	209,428,015	-	1	-	13,089,251	222,517,265
2088	222,517,265	-	-	-	13,907,329	236,424,594

Number of Years Expected Benefit Payments Sustained: 999.99

This projection assumes no further contributions, assumes no further benefit accruals, and assumes Market Value of Assets earn 6.25% interest.

It is important to note that as long as the Actuarially Determined Contribution is made each year, the Plan will never become insolvent.

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 3
Hypothetical Assumptions: 4.25% and RP-2000 Generational Mortality

Year	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2014	5,809,590	-	217,518	-	242,285	5,834,357
2015	5,834,357	-	222,295	-	243,236	5,855,298
2016	5,855,298	-	226,971	-	244,027	5,872,354
2017	5,872,354	-	231,502	-	244,656	5,885,508
2018	5,885,508	-	235,841	-	245,122	5,894,789
2019	5,894,789	-	239,927	-	245,430	5,900,292
2020	5,900,292	-	243,698	-	245,584	5,902,178
2021	5,902,178	-	247,093	-	245,592	5,900,677
2022	5,900,677	-	250,045	-	245,465	5,896,097
2023	5,896,097	-	252,490	-	245,219	5,888,826
2024	5,888,826	-	254,341	-	244,870	5,879,355
2025	5,879,355	-	255,481	-	244,444	5,868,318
2026	5,868,318	-	255,851	-	243,967	5,856,434
2027	5,856,434	-	255,398	-	243,471	5,844,507
2028	5,844,507	-	254,063	-	242,993	5,833,437
2029	5,833,437	-	251,822	-	242,570	5,824,185
2030	5,824,185	-	248,663	-	242,244	5,817,766
2031	5,817,766	-	244,590	-	242,058	5,815,234
2032	5,815,234	-	239,579	-	242,056	5,817,711
2033	5,817,711	-	233,652	-	242,288	5,826,347
2034	5,826,347	-	226,814	-	242,800	5,842,333
2035	5,842,333	-	218,940	-	243,647	5,867,040
2036	5,867,040	-	210,017	-	244,886	5,901,909
2037	5,901,909	-	200,184	-	246,577	5,948,302
2038	5,948,302	-	189,443	-	248,777	6,007,636
2039	6,007,636	-	177,816	-	251,546	6,081,366
2040	6,081,366	-	165,451	-	254,942	6,170,857
2041	6,170,857	-	152,551	-	259,020	6,277,326
2042	6,277,326	-	139,354	-	263,825	6,401,797
2043	6,401,797	-	126,137	-	269,396	6,545,056
2044	6,545,056	-	113,250	-	275,758	6,707,564
2045	6,707,564	-	100,972	-	282,926	6,889,518
2046	6,889,518	-	89,304	-	290,907	7,091,121
2047	7,091,121	-	78,480	-	299,705	7,312,346
2048	7,312,346	-	68,818	-	309,312	7,552,840
2049	7,552,840	-	60,225	-	319,716	7,812,331
2050	7,812,331	-	52,577	-	330,907	8,090,661
2051	8,090,661	-	45,916	-	342,877	8,387,622
2052	8,387,622	-	40,207	-	355,620	8,703,035
2053	8,703,035	-	35,266	-	369,130	9,036,899
2054	9,036,899	-	30,926	-	383,411	9,389,384
2055	9,389,384	-	27,055	-	398,474	9,760,803
2056	9,760,803	-	23,605	-	414,333	10,151,531
2057	10,151,531	-	20,497	-	431,005	10,562,039
2058	10,562,039	-	17,716	-	448,510	10,992,833
2059	10,992,833	-	15,221	-	466,872	11,444,484
2060	11,444,484	-	12,959	-	486,115	11,917,640
2061	11,917,640	-	10,901	-	506,268	12,413,007
2062	12,413,007	-	9,097	-	527,359	12,931,269
2063	12,931,269	-	7,541	-	549,419	13,473,147
2064	13,473,147	-	6,175	-	572,478	14,039,450
2065	14,039,450	-	4,981	-	596,571	14,631,040
2066	14,631,040	-	3,992	-	621,734	15,248,782
2067	15,248,782	-	3,182	-	648,006	15,893,606

PROJECTION OF THE NUMBER OF YEARS ASSETS WILL SUSTAIN BENEFIT PAYMENTS

Table 3
Hypothetical Assumptions: 4.25% and RP-2000 Generational Mortality

Year	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expense	Projected Investment Earnings	Projected Ending Fiduciary Net Position
2068	15,893,606	-	2,502	-	675,425	16,566,529
2069	16,566,529	-	1,925	-	704,037	17,268,641
2070	17,268,641	-	1,464	-	733,886	18,001,063
2071	18,001,063	-	1,096	-	765,022	18,764,989
2072	18,764,989	-	806	-	797,495	19,561,678
2073	19,561,678	-	580	-	831,359	20,392,457
2074	20,392,457	-	409	-	866,671	21,258,719
2075	21,258,719	-	283	-	903,490	22,161,926
2076	22,161,926	-	191	-	941,878	23,103,613
2077	23,103,613	-	127	-	981,901	24,085,387
2078	24,085,387	-	83	-	1,023,627	25,108,931
2079	25,108,931	-	53	-	1,067,128	26,176,006
2080	26,176,006	-	33	-	1,112,480	27,288,453
2081	27,288,453	-	21	-	1,159,759	28,448,191
2082	28,448,191	-	13	-	1,209,048	29,657,226
2083	29,657,226	-	8	-	1,260,432	30,917,650
2084	30,917,650	-	5	-	1,314,000	32,231,645
2085	32,231,645	-	3	-	1,369,845	33,601,487
2086	33,601,487	-	2	-	1,428,063	35,029,548
2087	35,029,548	-	1	-	1,488,756	36,518,303
2088	36,518,303	-	-	-	1,552,028	38,070,331

Number of Years Expected Benefit Payments Sustained: 999.99

This projection assumes no further contributions, assumes no further benefit accruals, and assumes Market Value of Assets earn 4.25% interest.

It is important to note that as long as the Actuarially Determined Contribution is made each year, the Plan will never become insolvent.

ACTUAL AND HYPOTHETICAL CONTRIBUTIONS APPLICABLE TO THE FISCAL YEAR
ENDING SEPTEMBER 30, 2015

Valuation Date: 10/1/2014

	ACTUAL	HYPOTHETICAL	
	6.25% RP-2000 Static	6.25% RP-2000 Generational	4.25% RP-2000 Generational
Total Required Contribution	\$0	\$0	\$0
<u>ASSETS</u>			
Actuarial Value	5,809,590	5,809,590	5,809,590
Market Value	5,809,590	5,809,590	5,809,590
<u>LIABILITIES</u>			
Present Value of Benefits			
Active Members			
Retirement Benefits	0	0	0
Disability Benefits	0	0	0
Death Benefits	0	0	0
Vested Benefits	0	0	0
Refund of Contributions	0	0	0
Service Retirees	3,150,112	3,313,334	4,140,066
Beneficiaries	0	0	0
Terminated Vested	1,054	1,054	1,054
Disability Retirees	0	0	0
Plan Termination State Reserve	991,060	930,211	622,006
Total:	4,142,226	4,244,599	4,763,126
Actuarial Accrued Liability (exclusive of Excess State Reserve)	3,151,166	3,314,388	4,141,120
Unfunded Actuarial Accrued Liability (Entry Age Normal)	0	0	0
<u>PENSION COST</u>			
Normal Cost (with interest)	0	0	0
Administrative Expenses (with interest)	0	0	0
Payment Required To Amortize UAAL (with interest)	0	0	0
Total Required Contribution	\$0	\$0	\$0